

IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF OHIO
EASTERN DIVISION

UNITED STATES OF AMERICA,)	CASE NO.: 1:17CR507
)	
Plaintiff,)	
v.)	JUDGE BENITA Y. PEARSON
)	
CHARLES DAVID SNYDER,)	<u>JOINT PROPOSED PRELIMINARY</u>
)	<u>STATEMENT</u>
Defendant.)	
)	

The United States of America, by and through its counsel, Justin E. Herdman, United States Attorney, and Michael L. Collyer and Megan R. Miller, Assistant United States Attorneys, and John D. Cline and Robert J. Fedor, Attorneys for Defendant Charles David Snyder, jointly submit the following Preliminary Statement pursuant to the Court's Trial Order.

Respectfully submitted,
JUSTIN E. HERDMAN
United States Attorney

By: /s/ Michael L. Collyer
Michael L. Collyer (OH: 0061719)
Megan R. Miller (OH: 0085522)
Assistant United States Attorneys
United States Court House
801 West Superior Avenue, Suite 400
Cleveland, OH 44113
(216) 622-3744/3855
(216) 522-2403 (facsimile)
Michael.Collyer@usdoj.gov
Megan.R.Miller@usdoj.gov

/s/ John D. Cline

John D. Cline (CA: 237759)
Law Office of John D. Cline
50 California Street, Suite 1500
San Francisco, CA 94111
(415) 662-2260
Fax: (415) 662-2263
Email: cline@johndclinelaw.com
Attorney for Defendant Charles David Snyder

/s/ Robert J. Fedor

Robert J. Fedor (OH: 0042653)
Law Office of Robert J. Fedor
23550 Center Ridge Road, Suite 107
Westlake, OH 44145
(440) 250-9709
Fax: (440) 250-9714
Email: rjfedor@fedortax.com
Attorney for Defendant Charles David Snyder

CERTIFICATE OF SERVICE

I hereby certify that on this 29th day of November 2019, a copy of the foregoing document was filed electronically. Notice of this filing will be sent to all parties by operation of the Court's electronic filing system. All other parties will be served by regular U.S. Mail. Parties may access this filing through the Court's system.

/s/ Michael L. Collyer

Michael L. Collyer
Assistant U.S. Attorney

Preliminary Statement

Counts 2 and 4 through 7 of the Indictment charge that Defendant Charles David Snyder willfully failed to account for and/or pay over employment taxes for Attevo, Inc. to the IRS. The term “employment taxes” refers to an income tax, a social security tax, and a Medicare tax on the wages of individual employees equal to a percentage of the wages earned by the employee. The law requires every employer to deduct these taxes from wages paid to employees, hold them in trust for the United States, and timely pay them over to the IRS. Employers must also file a quarterly tax return with the IRS, called an IRS Form 941, that accounts for the collection and payment of employment taxes. The government alleges that Defendant Snyder, in his role as CEO of Attevo, willfully failed to account for and/or pay over Attevo’s employment taxes to the IRS for five different calendar quarters – the second quarter of 2010 and all four quarters of 2012.

Defendant Snyder denies all of the charges.